

KPMG Peat Marwick
Cost Allocation Planning & Performance System
EQUIPMENT USE ALLOWANCE Cost Pool
For the Period Ended September 30, 2003

| Total Restated Costs | Accumulation of Costs | | | First | Second | Total | |
|--|-----------------------|---------|-------------------|----------------------|---------------|---------------------|------------------|
| | | | | Apportionment | Apportionment | Cost Pool | |
| | | | | <u>\$72,474,181</u> | <u></u> | <u>\$72,474,181</u> | |
| Allocation to Benefiting Activities | First Apportionment | | | Second Apportionment | | | Total Allocation |
| | Allocation Base | Percent | Dollar Allocation | Allocation Base | Percent | Dollar Allocation | |
| Office of Performance Improvement | 2,333 | 0.003 | \$1,984 | 2,333 | 0.003 | | \$1,984 |
| Information Technology Department | 4,580,950 | 5.376 | 3,896,002 | 4,580,950 | 5.376 | | 3,896,002 |
| County Attorney | 68,178 | 0.080 | 57,984 | 68,178 | 0.080 | | 57,984 |
| Employee Relations | 88,759 | 0.104 | 75,488 | 88,759 | 0.104 | | 75,488 |
| Finance Department | 26,983 | 0.032 | 22,948 | 26,983 | 0.032 | | 22,948 |
| Audit and Management Services | 55,083 | 0.065 | 46,847 | 55,083 | 0.065 | | 46,847 |
| Office of Management and Budget | 23,677 | 0.028 | 20,137 | 23,677 | 0.028 | | 20,137 |
| GSA - Administration | 46,607 | 0.055 | 39,638 | 46,607 | 0.055 | | 39,638 |
| Procurement Management | 34,394 | 0.040 | 29,251 | 34,394 | 0.040 | | 29,251 |
| County Manager | 639,667 | 0.751 | 544,023 | 639,667 | 0.751 | | 544,023 |
| Business Development | 20,017 | 0.023 | 17,024 | 20,017 | 0.023 | | 17,024 |
| Fair Employment Practices | 519 | 0.001 | 441 | 519 | 0.001 | | 441 |
| GSA - Fleet Management | 22,921,977 | 26.899 | 19,494,660 | 22,921,977 | 26.899 | | 19,494,660 |
| GSA - Materials Management | 136,773 | 0.161 | 116,323 | 136,773 | 0.161 | | 116,323 |
| GSA - Risk Management | 40,768 | 0.048 | 34,672 | 40,768 | 0.048 | | 34,672 |
| GSA - Facilities and Utilities Management | 231,942 | 0.272 | 197,262 | 231,942 | 0.272 | | 197,262 |
| GSA - Construction Management | 52,457 | 0.062 | 44,614 | 52,457 | 0.062 | | 44,614 |
| Team Metro | 58,827 | 0.069 | 50,031 | 58,827 | 0.069 | | 50,031 |
| Solid Waste Management | 4,648,140 | 5.455 | 3,953,145 | 4,648,140 | 5.455 | | 3,953,145 |
| Seaport | 408,851 | 0.480 | 347,719 | 408,851 | 0.480 | | 347,719 |
| Safe Neighborhood Parks | 1,215 | 0.001 | 1,033 | 1,215 | 0.001 | | 1,033 |
| Planning & Zoning | 63,548 | 0.075 | 54,046 | 63,548 | 0.075 | | 54,046 |
| Public Works | 1,824,082 | 2.141 | 1,551,343 | 1,824,082 | 2.141 | | 1,551,343 |
| Parks and Recreation | 1,222,063 | 1.434 | 1,039,339 | 1,222,063 | 1.434 | | 1,039,339 |
| Metro-Dade Police Department | 3,435,840 | 4.032 | 2,922,110 | 3,435,840 | 4.032 | | 2,922,110 |
| Property Appraiser | 125,122 | 0.147 | 106,414 | 125,122 | 0.147 | | 106,414 |
| Non-Departmental | 12,104,337 | 14.204 | 10,294,484 | 12,104,337 | 14.204 | | 10,294,484 |
| Metro-Dade Transit Agency | 21,577,027 | 25.320 | 18,350,808 | 21,577,027 | 25.320 | | 18,350,808 |
| Metro Planning Organization | 128,593 | 0.151 | 109,366 | 128,593 | 0.151 | | 109,366 |
| Metro-Miami Action Plan | 26,135 | 0.031 | 22,227 | 26,135 | 0.031 | | 22,227 |
| Medical Examiner | 153,753 | 0.180 | 130,764 | 153,753 | 0.180 | | 130,764 |
| Office of the Mayor | 10,022 | 0.012 | 8,524 | 10,022 | 0.012 | | 8,524 |
| Library | 729,054 | 0.856 | 620,045 | 729,054 | 0.856 | | 620,045 |
| Judicial Administration | 935,741 | 1.098 | 795,828 | 935,741 | 1.098 | | 795,828 |
| Homeless Trust | 4,578 | 0.005 | 3,893 | 4,578 | 0.005 | | 3,893 |
| Department of Human Services | 422,926 | 0.496 | 359,690 | 422,926 | 0.496 | | 359,690 |
| General Government | 833,192 | 0.978 | 708,612 | 833,192 | 0.978 | | 708,612 |
| Fire Department | 3,411,734 | 4.004 | 2,901,608 | 3,411,734 | 4.004 | | 2,901,608 |
| Elections | 124,679 | 0.146 | 106,037 | 124,679 | 0.146 | | 106,037 |
| Tax Collector | 44,227 | 0.052 | 37,614 | 44,227 | 0.052 | | 37,614 |
| Department of Environmental Resources Mgt. | 928,398 | 1.089 | 789,583 | 928,398 | 1.089 | | 789,583 |
| Cultural Affairs | 17,214 | 0.020 | 14,640 | 17,214 | 0.020 | | 14,640 |
| Communications | 158,453 | 0.186 | 134,761 | 158,453 | 0.186 | | 134,761 |
| Consumer Services | 55,437 | 0.065 | 47,148 | 55,437 | 0.065 | | 47,148 |
| Corrections and Rehabilitation | 770,138 | 0.904 | 654,986 | 770,138 | 0.904 | | 654,986 |
| Clerk of the Court | 1,351,291 | 1.586 | 1,149,245 | 1,351,291 | 1.586 | | 1,149,245 |
| Office of Community & Economic Dev. | 213,973 | 0.251 | 181,980 | 213,973 | 0.251 | | 181,980 |
| Board of County Commissioners | 66,113 | 0.078 | 56,228 | 66,113 | 0.078 | | 56,228 |
| Community Action Agency | 272,084 | 0.319 | 231,402 | 272,084 | 0.319 | | 231,402 |
| Building Department | 81,695 | 0.096 | 69,480 | 81,695 | 0.096 | | 69,480 |
| Building Code Compliance | 36,155 | 0.042 | 30,749 | 36,155 | 0.042 | | 30,749 |
| Net Allocation | 85,215,721 | 100.000 | \$72,474,181 | 85,215,721 | 100.000 | 0 | \$72,474,181 |
| Direct Costs | | | | | | | |
| Subtotal | | | \$72,474,181 | | | | \$72,474,181 |
| Unallocated Costs | | | (\$0) | | | | (\$0) |
| Total Allocation | 85,215,721 | 100.000 | \$72,474,181 | 85,215,721 | 100.000 | 0 | \$72,474,181 |

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EQUIPMENT USE ALLOWANCE Cost Pool
For the Period Ended September 30, 2003

EQUIPMENT USE ALLOWANCE Cost Pool allocated on the basis of ACTUAL COST OF ASSIGNED EQUIPMENT.

THE FOLLOWING SUBPOOLS HAVE BEEN SEPARATELY IDENTIFIED AND DISTRIBUTED:

1. MOBILE EQUIPMENT - CALCULATED BASED ON AN ESTIMATED USEFUL LIFE OF FIVE YEARS.
2. FURNITURE AND FIXTURES - CALCULATED BASED ON AN ESTIMATED USEFUL LIFE OF FIFTEEN YEARS.

